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*Attorney for Logistic Insight Corporation*

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UNITED STATES BANKRUPTCY COURT	:
SOUTHERN DISTRICT OF NEW YORK	:
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	:
<b>In re:</b>	:
	:
	Chapter 11
<b>DELPHI CORPORATION, <u>et al.</u>,</b>	:
	:
<b>Debtors.</b>	Case No. 05-44481
	:
	:
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**RESPONSE TO REORGANIZED DEBTORS' FORTY-THIRD OMNIBUS CLAIMS  
OBJECTION TO PROOF OF CLAIM NO. 17307 FILED  
BY LOGISTICS INSIGHT CORPORATION**

Logistics Insight Corporation ("LINC"), by its counsel, Steinberg Shapiro & Clark, files this response to Debtors' Forty-Third Omnibus Claims Objection to Proof of Claim No. 17307 Filed by LINC (the "Objection"), and states as follows:

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.
2. During the pendency of the Chapter 11 case, Debtors contracted with LINC for LINC to provide shipping and logistical services to the Debtors.

3. On July 6, 2009, LINC filed an Administrative Proof of Claim, denoted as Claim No. 17307, in the amount \$57,129.69.

4. Pursuant to the Objections and attached Exhibits, LINC's Proof of Claim was listed on Exhibit B-1, as a "Claim Not Reflected on the Debtor's Books and Records."

5. Pursuant to the Objection, the Debtor objected to LINC's Proof of Claim on the sole grounds that Debtor's books and records do not reflect the existence of the Claim or of the Claimant asserting the Claim.

6. Debtors' contract for shipping and logistical services from LINC was in the ordinary course of business of Debtors and otherwise authorized by 11 U.S.C. § 363 or other sections of the Bankruptcy Code.

7. From March 24, 2008 through May 29, 2009, LINC provided shipping services to the Debtors in the amount for \$57,129.69. An itemized list of the invoices for this time period is attached as Exhibit "A."

8. Despite numerous demands, Debtor has failed and/or refused to pay \$57,129.69 to LINC for shipping and logistical services contracted by Debtors during the pendency of the Chapter 11.

9. Pursuant to 11 U.S.C. § 507,

(a) An entity may timely file a request for payment of an administrative expense, or may tardily file such request if permitted by the court for cause.

(b) After notice and a hearing, there shall be allowed, administrative expenses, other than claims allowed under section 502(f) of this title [11 USCS § 502(f)], including--

(1) (A) the actual, necessary costs and expenses of preserving the estate.

10. The \$57,129.69 owed to LINC by Debtors arose from transactions with the Debtors as debtor-in-possession during the pendency of the Chapter 11 proceedings.

11. Pursuant to *Trustees of Amalgamated Ins. Fund v. McFarlin's, Inc.*, 789 F.2d 98, 101 (2d Cir. N.Y. 1986), an expense is entitled to administrative priority if (i) it arises out of a transaction between the creditor and the debtor in possession, and (ii) the consideration supporting the claimant's right to payment was both supplied to and beneficial to the debtor-in-possession in the operation of the business.

12. LINC's claim for \$57,129.69 arises out of shipping services provided directly to the Debtors and said shipping services were beneficial to the Debtors' operation of the business.

13. In accordance with *McFarlin's, Inc., supra*, and 11 U.S.C. § 503(b)(1)(A), LINC is entitled to allowance of an administrative claim in the amount of \$57,129.69.

14. Beyond mere denial, Debtors have not presented any evidence to dispute the validity of LINC's Administrative Proof of Claim. As such, the Debtors' objection should be overruled.

WHEREFORE, for the reasons set forth above, Logistics Insight Corporation, by its counsel, Steinberg Shapiro & Clark, requests the Court deny the Debtors' Forty-Third Omnibus Claims Objection to Proof of Claim No. 17307 Filed by Logistics Insight Corporation and allow Logistics Insights Corporation's Administrative Proof of Claim as a administrative claim in the amount of \$57,129.69.

STEINBERG SHAPIRO & CLARK

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Date: February 18, 2010

EXHIBIT A  
Pg 5 of 6DPH Holdings, *et al.*

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ProNum	InvDate	InvoiceNum	Total
PROL-490757	3/4/2008	501658C	60.00
PROL-546564	12/9/2008	546564E	257.45
LSI-394862	12/22/2008	394862A	640.00
CCUA-979436	1/5/2009	979436C	184.30
CCUA-979448	1/6/2009	979448C	184.30
CCUA-979463	1/7/2009	979463C	184.30
CCUA-979479	1/8/2009	979479A	154.30
CCUA-979499	1/9/2009	979499C	184.30
CCUA-979519	1/12/2009	979519C	180.00
CCUA-979551	1/13/2009	979551C	150.00
CCUA-979619	1/16/2009	979619C	180.00
CCUA-979886	1/20/2009	979886C	180.00
CCUA-980213	1/21/2009	980213C	180.00
CCUA-980484	1/22/2009	980484C	150.00
CCUA-985140	3/2/2009	985140C	773.71
LSI-399286	3/19/2009	399286A	625.00
PROL-564890	4/14/2009	564890A	2,508.30
1301684	4/17/2009	1301684C	564.22
1301855	4/20/2009	1301855C	568.84
1302059	4/21/2009	1302059C	568.84
1302283	4/22/2009	1302283C	568.84
1302510	4/23/2009	1302510C	568.84
1302675	4/24/2009	1302675C	568.84
CCUA-992841	4/27/2009	992841A	778.02
1302872	4/27/2009	1302872C	568.84
LSI-403787	4/27/2009	403787A	560.00
1303092	4/28/2009	1303092C	568.84
CCUA-993186	4/28/2009	993186A	748.02
CCUA-993422	4/29/2009	993422A	778.02
1303324	4/29/2009	1303324C	568.84
1303549	4/30/2009	1303549C	568.84
CCUA-993708	4/30/2009	993708A	748.02
1303724	5/1/2009	1303724C	568.84
CCUA-993954	5/1/2009	993954A	778.02
1304063	5/4/2009	1304063C	1,333.15
CCUA-994051	5/4/2009	994051A	778.02
1303890	5/4/2009	1303890C	568.84
1304062	5/5/2009	1304062C	568.84
CCUA-994114	5/5/2009	994114A	748.02
1304192	5/6/2009	1304192C	1,333.15

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ProNum	InvDate	InvoiceNum	Total
CCUA-994154	5/6/2009	994154A	778.02
1304191	5/6/2009	1304191C	568.84
1304327	5/7/2009	1304327C	1,333.15
1304326	5/7/2009	1304326C	568.84
CCUA-994188	5/7/2009	994188A	785.42
1304421	5/8/2009	1304421C	1,333.15
1304422	5/8/2009	1304422C	568.84
CCUA-994211	5/8/2009	994211A	778.02
CCUA-994299	5/11/2009	994299A	778.02
1304517	5/11/2009	1304517C	568.84
1304617	5/12/2009	1304617C	1,333.15
CCUA-994353	5/12/2009	994353A	748.02
1304616	5/12/2009	1304616C	568.84
1304731	5/13/2009	1304731C	1,333.15
1304860	5/13/2009	1304860C	1,363.15
CCUA-994391	5/13/2009	994391A	778.02
1304730	5/13/2009	1304730C	568.84
CCUA-994453	5/14/2009	994453A	748.02
1304861	5/14/2009	1304861C	568.84
1304934	5/15/2009	1304934C	1,363.15
1304933	5/15/2009	1304933C	568.84
CCUA-994477	5/15/2009	994477A	778.02
PROL-570172	5/18/2009	570172A	2,526.74
1305032	5/18/2009	1305032C	568.84
1305237	5/19/2009	1305237C	1,333.15
CCUA-994588	5/19/2009	994588A	748.02
PROL-570432	5/19/2009	570432A	2,526.74
1305236	5/19/2009	1305236C	568.84
CCUA-994619	5/20/2009	994619A	778.02
1305401	5/20/2009	1305401C	568.84
CCUA-994671	5/21/2009	994671A	748.02
LSI-406791	5/23/2009	406791A	415.00
LSI-403794	5/26/2009	403794C	400.00
CCUA-994773	5/26/2009	994773C	1,089.40
CCUA-994836	5/27/2009	994836C	1,119.40
CCUA-994911	5/28/2009	994911C	1,089.40
CCUA-994940	5/29/2009	994940C	1,119.40
			57,129.69